

**RIVERSIDE COUNTY FLOOD CONTROL
AND WATER CONSERVATION DISTRICT
FISCAL YEAR 2018-19**

**REVENUE AND EXPENDITURE REPORT
September 30, 2018**

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Revenue and Expenditure Report
Fund 15000 -- Special Accounting
As Of 9/30/18

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Charges For Services	\$10,808	\$841,550	\$30,683	\$810,867	3.6%
Total Revenues	\$10,808	\$841,550	\$30,683	\$810,867	3.6%
Expenditures					
Salaries and Benefits	\$60,180	\$629,057	\$68,372	\$560,685	10.9%
Services and Supplies	12,369	211,400	16,309	195,091	7.7%
Transfers Out	0	1,000	0	1,000	0.0%
Total Expenditures	\$72,549	\$841,457	\$84,681	\$756,776	10.1%
Total Special Accounting	(\$61,741)	\$93	(\$53,998)	\$54,091	-58062.4%

This unaudited report is provided for informational purposes only.

Revenue and Expenditure Report

Fund 15100 -- Flood Administration

As Of 9/30/18

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$152,376	\$3,963,175	\$216,272	\$3,746,903	5.5%
Redevelopment	0	594,420	0	594,420	0.0%
Intergovernmental	0	38,353	0	38,353	0.0%
Charges For Services	19,812	92,300	24,763	67,537	26.8%
Charges For Administrative Services	0	8,000	399	7,601	5.0%
Investment Earnings	18,789	40,000	31,244	8,756	78.1%
Transfers In	927,838	1,482,360	2,335,386	(853,026)	157.5%
Total Revenues	\$1,118,815	\$6,218,608	\$2,608,064	\$3,610,544	41.9%
Expenditures					
Salaries and Benefits	\$379,008	\$9,010,078	\$3,096,947	\$5,913,131	34.4%
Services and Supplies	292,097	(3,558,646)	760,870	(4,319,516)	-21.4%
Capital Outlay	71,171	71,450	71,171	279	99.6%
Total Expenditures	\$742,275	\$5,522,882	\$3,928,988	\$1,593,894	71.1%
Total Flood Administration	\$376,540	\$695,726	(\$1,320,925)	\$2,016,651	-189.9%

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Revenue and Expenditure Report

Fund 25110 -- Zone 1 Const-Maint-Misc

As Of 9/30/18

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$318,564	\$8,722,325	\$453,474	\$8,268,851	5.2%
Redevelopment	0	2,257,956	0	2,257,956	0.0%
Intergovernmental	0	81,998	11,346	70,652	13.8%
Charges For Services	(144,550)	9,500	(144,355)	153,855	-1519.5%
Area Drainage Plan Fees	0	5,000	0	5,000	0.0%
Investment Earnings	99,764	204,000	166,821	37,179	81.8%
Use of Assets	44,100	145,000	124,467	20,533	85.8%
Transfers In	0	19,443	0	19,443	0.0%
Total Revenues	\$317,879	\$11,445,222	\$611,753	\$10,833,469	5.3%
Expenditures					
Salaries and Benefits	\$145,051	\$3,025,851	\$739,465	\$2,286,386	24.4%
Services and Supplies	71,274	4,928,458	139,062	4,789,396	2.8%
Other Charges	0	259,688	0	259,688	0.0%
Capital Outlay	0	660,561	98,230	562,331	14.9%
Transfers Out	138,935	1,275,671	350,920	924,751	27.5%
Total Expenditures	\$355,260	\$10,150,229	\$1,327,677	\$8,822,552	13.1%
Total Zone 1 Const-Maint-Misc	(\$37,381)	\$1,294,993	(\$715,924)	\$2,010,917	-55.3%

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Revenue and Expenditure Report

Fund 25120 -- Zone 2 Const-Maint-Misc

As Of 9/30/18

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$570,432	\$14,896,469	\$809,777	\$14,086,692	5.4%
Redevelopment	0	1,953,932	0	1,953,932	0.0%
Intergovernmental	144,000	152,611	144,000	8,611	94.4%
Charges For Services	10	1,500	10	1,490	0.7%
Area Drainage Plan Fees	0	100,000	0	100,000	0.0%
Investment Earnings	280,573	510,000	448,567	61,433	88.0%
Use of Assets	0	100	0	100	0.0%
Total Revenues	\$995,016	\$17,614,612	\$1,402,354	\$16,212,258	8.0%
Expenditures					
Salaries and Benefits	\$220,387	\$4,541,321	\$1,144,081	\$3,397,240	25.2%
Services and Supplies	122,601	6,915,697	173,282	6,742,415	2.5%
Other Charges	(315,301)	7,302,234	(315,301)	7,617,535	-4.3%
Capital Outlay	475,000	21,167,279	475,000	20,692,279	2.2%
Transfers Out	149,031	1,607,284	373,947	1,233,337	23.3%
Total Expenditures	\$651,718	\$41,533,815	\$1,851,009	\$39,682,806	4.5%
Total Zone 2 Const-Maint-Misc	\$343,298	(\$23,919,203)	(\$448,655)	(\$23,470,548)	1.9%

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Revenue and Expenditure Report

Fund 25130 -- Zone 3 Const-Maint-Misc

As Of 9/30/18

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$75,506	\$1,975,635	\$107,005	\$1,868,630	5.4%
Redevelopment	0	772,389	0	772,389	0.0%
Intergovernmental	0	20,083	0	20,083	0.0%
Charges For Services	0	195	0	195	0.0%
Investment Earnings	40,161	86,700	65,779	20,921	75.9%
Transfers In	0	22,545	0	22,545	0.0%
Total Revenues	\$115,667	\$2,877,547	\$172,784	\$2,704,763	6.0%
Expenditures					
Salaries and Benefits	\$97,282	\$1,652,498	\$252,765	\$1,399,733	15.3%
Services and Supplies	67,071	1,811,694	(647,341)	2,459,035	-35.7%
Other Charges	0	593,528	0	593,528	0.0%
Capital Outlay	0	5,726,551	730,000	4,996,551	12.7%
Transfers Out	50,123	490,605	124,988	365,617	25.5%
Total Expenditures	\$214,477	\$10,274,876	\$460,412	\$9,814,464	4.5%
Total Zone 3 Const-Maint-Misc	(\$98,810)	(\$7,397,329)	(\$287,628)	(\$7,109,701)	3.9%

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Revenue and Expenditure Report
Fund 25140 -- Zone 4 Const-Maint-Misc
As Of 9/30/18

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$595,812	\$15,367,080	\$843,941	\$14,523,139	5.5%
Redevelopment	0	2,126,729	0	2,126,729	0.0%
Intergovernmental	0	669,779	0	669,779	0.0%
Charges For Services	0	500	780	(280)	156.0%
Area Drainage Plan Fees	635,747	0	1,052,695	(1,052,695)	N/A
Investment Earnings	163,646	409,000	252,592	156,408	61.8%
Use of Assets	0	7,800	300	7,500	3.8%
Transfers In	0	276,250	0	276,250	0.0%
Total Revenues	\$1,395,205	\$18,857,138	\$2,150,308	\$16,706,830	11.4%
Expenditures					
Salaries and Benefits	\$328,764	\$6,385,539	\$1,301,998	\$5,083,541	20.4%
Services and Supplies	192,520	9,161,228	615,968	8,545,260	6.7%
Other Charges	0	559,760	52,260	507,500	9.3%
Capital Outlay	1,360,409	18,471,188	3,809,366	14,661,822	20.6%
Transfers Out	257,710	5,714,122	3,122,943	2,591,179	54.7%
Total Expenditures	\$2,139,402	\$40,291,837	\$8,902,536	\$31,389,301	22.1%
Total Zone 4 Const-Maint-Misc	(\$744,197)	(\$21,434,699)	(\$6,752,228)	(\$14,682,471)	31.5%

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Revenue and Expenditure Report
Fund 25150 -- Zone 5 Const-Maint-Misc
As Of 9/30/18

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$130,906	\$3,303,788	\$184,833	\$3,118,955	5.6%
Redevelopment	0	514,438	0	514,438	0.0%
Intergovernmental	35,592	35,068	35,592	(524)	101.5%
Charges For Services	0	695	3,600	(2,905)	518.0%
Investment Earnings	50,926	100,000	83,068	16,932	83.1%
Total Revenues	\$217,424	\$3,953,989	\$307,093	\$3,646,896	7.8%
Expenditures					
Salaries and Benefits	\$72,598	\$1,605,305	\$294,872	\$1,310,433	18.4%
Services and Supplies	42,875	1,909,895	60,960	1,848,935	3.2%
Other Charges	0	76,036	670	75,366	0.9%
Capital Outlay	0	8,216,378	0	8,216,378	0.0%
Transfers Out	41,325	427,570	102,734	324,836	24.0%
Total Expenditures	\$156,798	\$12,235,184	\$459,236	\$11,775,948	3.8%
Total Zone 5 Const-Maint-Misc	\$60,626	(\$8,281,195)	(\$152,143)	(\$8,129,052)	1.8%

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Revenue and Expenditure Report
Fund 25160 -- Zone 6 Const-Maint-Misc
As Of 9/30/18

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$166,621	\$4,431,611	\$236,821	\$4,194,790	5.3%
Redevelopment	0	1,099,781	0	1,099,781	0.0%
Intergovernmental	0	45,661	0	45,661	0.0%
Charges For Services	0	390	195	195	50.0%
Investment Earnings	56,967	102,000	93,884	8,116	92.0%
Use of Assets	300	3,600	300	3,300	8.3%
Total Revenues	\$223,887	\$5,683,043	\$331,200	\$5,351,843	5.8%
Expenditures					
Salaries and Benefits	\$67,211	\$2,292,167	\$370,863	\$1,921,304	16.2%
Services and Supplies	30,406	3,055,408	61,422	2,993,986	2.0%
Other Charges	0	92,000	0	92,000	0.0%
Capital Outlay	0	6,444,176	0	6,444,176	0.0%
Transfers Out	70,987	696,981	178,781	518,200	25.7%
Total Expenditures	\$168,604	\$12,580,732	\$611,066	\$11,969,666	4.9%
Total Zone Transfers Out	\$55,283	(\$6,897,689)	(\$279,866)	(\$6,617,823)	4.1%

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Revenue and Expenditure Report

Fund 25170 -- Zone 7 Const-Maint-Misc

As Of 9/30/18

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$194,460	\$5,013,358	\$276,194	\$4,737,164	5.5%
Redevelopment	0	387,980	0	387,980	0.0%
Intergovernmental	0	53,159	0	53,159	0.0%
Charges For Services	5,183	10,000	5,183	4,817	51.8%
Area Drainage Plan Fees	0	30,000	0	30,000	0.0%
Investment Earnings	82,815	204,000	132,863	71,137	65.1%
Transfers In	0	97,310	0	97,310	0.0%
Total Revenues	\$282,458	\$5,795,807	\$414,240	\$5,381,567	7.1%
Expenditures					
Salaries and Benefits	\$109,738	\$3,015,208	\$414,199	\$2,601,009	13.7%
Services and Supplies	53,495	2,316,623	71,019	2,245,604	3.1%
Other Charges	0	112,000	14,070	97,930	12.6%
Capital Outlay	0	2,445,288	0	2,445,288	0.0%
Transfers Out	80,622	790,511	203,364	587,147	25.7%
Total Expenditures	\$243,855	\$8,679,630	\$702,652	\$7,976,978	8.1%
Total Zone 7 Const-Maint-Misc	\$38,603	(\$2,883,823)	(\$288,412)	(\$2,595,411)	10.0%

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Revenue and Expenditure Report
Fund 25180 -- NPDES White Water Assessment
As Of 9/30/18

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Special Assessments	\$0	\$310,000	\$7,888	\$302,112	2.5%
Intergovernmental	0	393,946	(81,960)	475,906	-20.8%
Investment Earnings	6,124	27,000	10,472	16,528	38.8%
Total Revenues	\$6,124	\$730,946	(\$63,600)	\$794,546	-8.7%
Expenditures					
Salaries and Benefits	\$19,244	\$344,834	\$21,380	\$323,454	6.2%
Services and Supplies	4,085	292,940	15,472	277,468	5.3%
Transfers Out	8,891	63,510	22,155	41,355	34.9%
Total Expenditures	\$32,220	\$701,284	\$59,007	\$642,277	8.4%
Total NPDES White Water Assessment	(\$26,096)	\$29,662	(\$122,606)	\$152,268	-413.3%

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Revenue and Expenditure Report
Fund 25190 -- NPDES Santa Ana Assessment
As Of 9/30/18

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Special Assessments	\$0	\$2,600,000	\$38,079	\$2,561,921	1.5%
Investment Earnings	23,834	92,000	38,980	53,020	42.4%
Total Revenues	\$23,834	\$2,692,000	\$77,059	\$2,614,941	2.9%
Expenditures					
Salaries and Benefits	\$64,611	\$880,844	\$73,448	\$807,396	8.3%
Services and Supplies	19,356	1,578,780	192,417	1,386,363	12.2%
Transfers Out	41,954	291,560	105,237	186,323	36.1%
Total Expenditures	\$125,920	\$2,751,184	\$371,102	\$2,380,082	13.5%
Total NPDES White Water Assessment	(\$102,087)	(\$59,184)	(\$294,044)	\$234,860	496.8%

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Revenue and Expenditure Report
Fund 25200 -- NPDES Santa Margarita Assmt
As Of 9/30/18

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Special Assessments	\$0	\$550,000	\$5,257	\$544,743	1.0%
Intergovernmental	0	1,320,630	0	1,320,630	0.0%
Investment Earnings	3,190	27,000	6,922	20,078	25.6%
Total Revenues	\$3,190	\$1,897,630	\$12,179	\$1,885,451	0.6%
Expenditures					
Salaries and Benefits	\$29,684	\$528,321	\$32,478	\$495,843	6.1%
Services and Supplies	20,664	1,068,890	14,283	1,054,607	1.3%
Transfers Out	34,869	247,550	88,107	159,443	35.6%
Total Expenditures	\$85,218	\$1,844,761	\$134,867	\$1,709,894	7.3%
Total NPDES Santa Margarita Assmt	(\$82,027)	\$52,869	(\$122,688)	\$175,557	-232.1%

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